

Maricopa County Policy: Policy for Receiving Donations		Number: A2508
Category: Finance		Revision:
Initiated by: Department of Finance		Issued: Sept. 21, 2005
Approved by: Maricopa County Board of Supervisors and Special Districts		Revised:

A. Purpose

The purpose of this policy is to serve as the framework for Departments and Special Districts to follow when accepting cash and non-cash donations. For the purposes of a Maricopa County Department or Special District disposing of surplus materials and/or property, please review the existing Maricopa County Procurement Code Article 8 and other existing policies available.

B. Definitions

Board Agenda Item (BAI) – refers to a presentation, discussion, or action item presented to the Board of Supervisors or Board of Directors for informational purposes or for action that supports Maricopa County's mission statement, vision statement, strategic priorities and strategic goals.

Department – refers to the department, office or agency under budgetary responsibility of the Board of Supervisors. The elected official or department director of the Department shall act as the agent of the County for purposes of this policy.

Donation – the receipt of a gift; a free contribution; something voluntarily transferred by one person or entity to a Maricopa County Department or Special District without compensation.

Special District – Flood Control District of Maricopa County, Maricopa County Library District, Maricopa County Stadium District.

C. Policy

Maricopa County and Special Districts receive a significant number of donations from various sources including corporate entities and private citizens. The following policy statements will ensure that these donations are managed to their optimum potential and properly accounted for.

1. The Board of Supervisors/Special District Board of Directors must formally accept all cash and non-cash donations.
2. Departments/Special Districts may accept individual cash donations not exceeding \$250 and individual non-cash donations (except vehicle type donations discussed further in C. 4, below) not exceeding \$1,000 in value without preparing a BAI. However, Departments/Special Districts must submit an itemized listing of all donations, which meet these criteria to the Office of the Clerk of the Board by the 5th of every month to be included in the approval process at the next Formal Board meeting. Please review Attachment A for an example of the required information. All other donations must be individually noted on a separate BAI.
3. Any Department/Special District that maintains a budgeted Donation Fund may request an annual waiver to this policy utilizing the Board of Supervisors agenda process. An approval of the waiver will require the Department/Special District to provide an annual report, no later than August 1st, of all donations accepted during the previous fiscal year to the Board of Supervisors, the Clerk of the Board, Internal Audit and OMB. Please review Attachment A for an example of the required information.

4. The Department/Special District must report all non-cash donations that are equal to or exceed the capitalization level of \$5,000 (for equipment/machinery) and have a useful life of at least one-year to the Department of Finance. This is accomplished by submitting the appropriate capital asset acquisition form with a copy of the approved BAI to the Department of Finance within 10 working days of the BAI being approved.
5. The Board of Supervisors/Special District Board of Directors must individually approve all vehicle donations via an individual BAI. Vehicles are defined as follows:
 - Anything that requires a license plate.
 - Any vehicle or piece of equipment that the operator must ride on to operate.
 - Any towed equipment that has an engine.

Anything that meets one or more of the criteria above is considered an addition to the fleet and is assigned a County ID number and will be tracked in the Maricopa County Equipment Services FASTER Fleet System. All of these vehicles will require safety inspections, regularly scheduled maintenance and repair during their life expectancy, which is all managed by Equipment Services. In the event the vehicle has a value of \$5,000 or more, Equipment Services will prepare the appropriate capital asset acquisition form and attach a copy of the approved BAI and submit it to the Department of Finance within 10 working days of receiving the vehicle and appropriate paperwork from the using department.

D. Authority and Responsibilities:

1. Department of Finance Responsibility

Review and enter capital asset acquisition forms when they are submitted by the Department/Special District and have an approved BAI attached as defined in the Capital Asset Manual located at: <http://ebc.maricopa.gov/library/finance/>.

2. Office of the Clerk of the Board Responsibilities

- a) Create a monthly BAI entry to have the Board of Supervisors/Special District Board of Directors accept cash and non-cash donations that meet the criteria described in section C. 2.
- b) Create an annual BAI entry for the 1st meeting in August for C. 3.
- c) Receive and retain on file the itemized listings of cash and non-cash donations received by Departments/Special Districts as described in section C. 2. (monthly report) and/or C. 3. (annual report). These listings are to support the monthly BAI created by the Office of the Clerk of the Board as described in letter a) above.

3. Office of Management and Budget Responsibilities

- a) Review and recommend approval of BAIs when they comply with this policy.
- b) Review and recommend approval of adjustments to Department's/Special District's budget as necessary.

4. Internal Audit Responsibilities

Review and reconcile monthly reports of donations accepted by the Department/Special District, as deemed necessary. Any discrepancies are to be researched and reported.

5. Equipment Services Responsibilities

- a) Review and recommend approval of BAIs when they comply with this policy. Equipment Services will review items directly associated with vehicle (non-cash) donations as described in section C. 4.
- b) Assign vehicle ID numbers as needed and submit the capital asset form and a copy of the approved BAI to the Department of Finance for processing.
- c) Inspect potential vehicle donations provided by Department/Special District prior to being submitted on a BAI. After the inspection, Equipment Services will advise the Department/Special District whether or not to proceed with the formal agenda process.
- d) Prepare the appropriate capital asset acquisition form and attach a copy of the approved BAI and submit it to the Department of Finance within 10 working days of receiving the vehicle.

6. Department/Special District Responsibilities

Each Department/Special District will ensure the following activities are completed as defined below:

- a) Prepare a BAI to request Board approval to accept cash and non-cash donations. It is the Department's/Special District's responsibility to specifically define any and all restrictions regarding the use and disposition of the donated asset(s). Please note, it must be in the overall best interests of the County/Special Districts to accept a donation. In addition, it is the direct responsibility of the Department/Special District to ensure the compliance with any restriction placed upon the donated asset.
- b) Maintain an itemized listing of all cash and non-cash donations that meet the criteria in section C. 2. This itemized listing must be submitted to the Office of the Clerk of the Board by the 5th of every month. Please review Attachment A for an example of the required information. Please note, you can utilize an alternate form, however all of the fields on Attachment A must be included.
- c) Deposit all cash donations into the County "Advantage" and Treasurer systems utilizing a cash receipt transmittal and following effective cash management practices.
- d) Submit a capital asset acquisition form for all non-cash donations (excluding vehicle non-cash donations described in section C. 4) with a value of \$5,000 or more and a useful life of one year or more. Send the capital asset form and a copy of the approved BAI to the Department of Finance for processing within 10 working days of the BAI being approved.
- e) Prior to submitting a BAI, the Department/Special District will provide all potential vehicle donations to Equipment Services for inspection. After the inspection, Equipment Services will advise the Department/Special District whether or not to proceed with the formal agenda process.

E. Related Documents:

The Capital Asset Manual is located at <http://ebc.maricopa.gov/library/finance/>.

Select One*

If the item is restricted to use, please describe in the "Description of Item(s)" field.